

Annual Summary and Transmittal of Form 1099-NEC

We encourage you to file electronically at
www.revenue.louisiana.gov/lawage

Tax Year
2022



LOUISIANA
 DEPARTMENT of REVENUE

Mail to:
 Louisiana Department of Revenue
 P.O. Box 91017
 Baton Rouge, LA 70821-9017

Tax Period 12/31/2022	Due Date 02/28/2023
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Legal Name		
Trade Name		
Address		
City	State	ZIP

LDR Account Number

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 Number of Forms
 1099-NEC

 Mark this box
 if this is an
 amended return.

☐

PLEASE RETURN ALL PAGES

Form R-91001, *Annual Summary and Transmittal of Form 1099-NEC*, is used to transmit copies of the Federal Information Return Form 1099-NEC to Louisiana Department of Revenue (LDR). All service recipients who are required to file Form 1099-NEC with the IRS must file this return on or before February 28th.

What Information Returns are required to be submitted with this form?

You must attach copies of any Form 1099-NEC filed with the IRS for services provided in Louisiana or for services performed by an individual residing in Louisiana at the time the services were performed. Complete pages 2 and 3 listing each Form 1099-NEC that is attached.

Do I need a Withholding account or a LDR Account Number to file this form?

No, however you must include your Federal employer identification number (FEIN) if you do not have a LDR Account Number. Sole proprietors who are not otherwise required to have an FEIN should use their SSNs if they do not have a LDR Account Number.

Who must file electronically?

If you are required to file 50 or more Forms 1099-NEC, you must file electronically per Louisiana Administrative Code 61:I.1515. If you are required to e-file but fail to do so, you may incur a penalty.

How can I file electronically?

If you have a LDR Account Number, you can upload Forms 1099-NEC in LaWage using the current specification as defined by IRS Publication 1220.

If you are filing Forms 1099-NEC through commercial third party tax software, the IRS Filing Information Returns Electronically (FIRE) system, or other IRS approved electronic filing software, you are not required to submit a return and Forms 1099-NEC to LDR, we will receive those from the IRS. When you are filing Forms 1099-NEC with the IRS through their FIRE system, you must select to opt into the Combined Federal/State Filing Program (CF/SF). If you opt in, the 1099-NEC information will be made available to LDR as long as you identify the data by the state code of 22.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature		Date (mm/dd/yyyy)
Print Name	Title	Telephone

PAID PREPARER USE ONLY	Print/Type Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤				Firm's FEIN ➤	
	Firm's Address ➤				Telephone ➤	

For office
 use only.

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PTIN, FEIN, or LDR Account Number of
 Paid Preparer




**Annual Summary and
Transmittal of Form 1099-NEC**

LDR Account Number

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Complete the following table below for each Information Return submitted.

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